

**Levy and Local Effort Assistance Technical Working Group**  
July Discussion Document: Levy and Local Effort Assistance Policy Map

A combination of state and local policy decisions form Washington’s state school levy and excess school levies and for levy equalization programs. This document maps the policies impacting Washington’s state school levy, excess school levies, and levy equalization programs, and identifies whether the policy decision is set forth in the constitution, state statute, or a decision at the local level.^

(A) Constitutional Parameters	(B) Statutorily Set Parameters	(C) Locally Determined Parameters
<p><b>All Levies</b></p> <ul style="list-style-type: none"> <li>Budget Based System.</li> <li>Uniformity of Valuation and Tax Rate within the District.</li> <li>Limited Exemptions.</li> </ul> <p><b>Regular Levies</b></p> <ul style="list-style-type: none"> <li>Combined State and Local Regular Levy Tax Rates of Limited to 1% of Assessed Value (or \$10/\$1,000 AV).</li> <li>Voter Approval Not Needed for Collection.</li> </ul> <p><b>M&amp;O Levies</b></p> <ul style="list-style-type: none"> <li>M&amp;O Levy Can Last 1 to 4 years.</li> <li>Simple Majority Voter Approval for School District.</li> </ul>	<p><b>Regular Levies (State School Levy)</b></p> <ul style="list-style-type: none"> <li>Annual Growth of Collections Limited to the Lesser of 1% or Inflation.</li> <li>State Rate Capped at \$3.60/\$1,000 AV.</li> <li>Junior Taxing Districts Can Tap Unused State Capacity.</li> </ul> <p><b>Taxing Districts</b></p> <ul style="list-style-type: none"> <li>Number of Districts &amp; Boundaries.</li> </ul> <p><b>Excess M&amp;O Levies</b></p> <ul style="list-style-type: none"> <li>Calculation of District Levy Authority.</li> <li>Cap on Levy Collections.</li> </ul> <p><b>Equalization (Local Effort Assistance or LEA)</b></p> <ul style="list-style-type: none"> <li>Method of Levy Equalization.</li> <li>Percent of Levy Amount to Equalize.</li> <li>“Equalized” Tax Rate (currently state average).</li> </ul>	<p><b>School Board</b></p> <ul style="list-style-type: none"> <li>Whether or Not to Run an Excess Levy.</li> <li>Size of the Levy (note: revenue can only be collected within the limit).</li> <li>Time Period of the Levy (1 to 4 years).</li> <li>Allocation of Levy (and LEA) Dollars within District Budget.</li> </ul> <p><b>Voters</b></p> <ul style="list-style-type: none"> <li>Approval or Rejection of the Levy.</li> </ul>

^This document does not address the following provisions of property tax policy that rest with the county assessor: assessed valuation cycles, tax collections, levy certification, appeals and penalties. These functions occur, regardless of the type of levy or taxing district.